

<div>FORM <b>BE-605</b> U.S. DEPARTMENT OF COMMERCE (REV. 2/2003) BUREAU OF ECONOMIC ANALYSIS</div> <div>TRANSACTIONS OF U.S. AFFILIATE, EXCEPT A U.S. BANKING AFFILIATE, WITH FOREIGN PARENT</div> <div>MANDATORY CONFIDENTIAL QUARTERLY REPORT</div>		<div>Part I IDENTIFICATION</div> <div><div>1. Report for quarter ending<div>Month<div>1</div>Day<div>1</div>Year<div>11</div></div>Mark (X) if revised<div>1</div></div></div> <div><div>2. Name and mailing address of U.S. affiliate</div><div>See General Instructions concerning consolidated reporting by U.S. affiliate.</div></div>					<div>BEA USE ONLY</div> <div><div>1</div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>									
<div>ELECTRONIC FILING See our web site at <b>www.bea.gov/astar</b> for details.</div> <div>OR</div> <div>MAIL REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-49(Q) Washington, DC 20230</div> <div>OR</div> <div>DELIVER REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-49(Q) Shipping and Receiving Section, M-100 1441 L Street, NW Washington, DC 20005</div>		<div>Public reporting burden for this collection of information is estimated to average 1 1/4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0009, Washington, DC 20503.</div>														
<div>NOTE – If item 7 is marked, complete only Parts III and IV (to report direct transactions of U.S. affiliate identified in item 2 with the foreign parent) and Part VI, as applicable. (Do not duplicate amounts consolidated in the BE-605 report for the U.S. affiliate identified in item 9.) If item 8 is marked, see instructions for "Consolidated Reporting by U.S. Affiliate."</div> <div>IMPORTANT – Report items according to U.S. generally accepted accounting principles per books of the U.S. affiliate, except in Part V, where items 25–31 are to be reported at the market value of the transaction. Read instructions before completing this form. <b>REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS</b></div>		<div>3. U.S. affiliate named in item 2 is – Mark (X) one</div> <div><div>a. A U.S. business enterprise incorporated in the United States<div>00311</div></div><div>b. An unincorporated U.S. business enterprise, such as a branch, partnership, real estate, etc.<div>12</div></div></div> <div>4. Name of foreign parent of U.S. affiliate – The foreign parent is the first person outside the U.S. which holds the direct investment interest; its ownership in the U.S. affiliate can be direct and/or indirect through another U.S. affiliate</div> <div>5. Country of foreign parent of U.S. affiliate<div>0051</div></div>					<div>Foreign parent named in item 4 holds – Mark (X) one</div> <div><div>6. Only a direct equity interest in the U.S. affiliate (as consolidated)<div>00611</div></div><div>7. Only an indirect equity interest in the U.S. affiliate through another U.S. affiliate (See NOTE at left.)<div>12</div></div><div>8. Both a direct and an indirect equity interest in the U.S. affiliate (See NOTE at left.)<div>13</div></div><div>9. If either item 7 or 8 is marked, enter the name of the U.S. affiliate(s) directly owned by the foreign parent named in item 4. ➤</div><div>10. BEA USE ONLY<div>0101</div></div></div>									
Part II FOREIGN PARENT’S DIRECT EQUITY IN U.S. AFFILIATE’S:		<div>See Specific Instructions.</div> <div><div>11. Quarterly net income (loss) after provision for U.S. Federal, State, and local income taxes<div>011</div></div><div>12. Certain realized and unrealized gains (losses), net of tax effect:<div>a. Included in net income (item 11)<div>012</div><div>b. Not included in net income (item 11) but taken to other comprehensive income, excluding translation adjustment<div>013</div></div></div><div>13. Translation adjustment – change in the balance sheet account during quarter<div>313</div></div><div>14. Dividends – gross amount – on common and preferred stock excluding stock dividends<div>014</div></div><div>15. Earnings distributed – gross amount – by unincorporated U.S. affiliate, whether out of current or past earnings<div>015</div></div><div>16. U.S. tax withheld on dividends or on distributed earnings of unincorporated U.S. affiliate<div>016</div></div><div>17. Net amount of dividends or distributed earnings (item 14 or 15 less item 16)<div>017</div></div></div></div>					Part IV DEBT BALANCES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT – See Specific Instructions <div><div>23. Liabilities owed by U.S. affiliate directly to foreign parent – Current and long-term<div>024</div></div><div>24. Receivables due to U.S. affiliate directly from foreign parent – Current and long-term<div>025</div></div><div>BEA USE ONLY<div>001123</div></div></div>									
Part III DIRECT PAYMENTS TO AND RECEIPTS FROM FOREIGN PARENT BY U.S. AFFILIATE, AS CONSOLIDATED, DURING QUARTER		<div>Enter amounts paid, received, or entered into intercompany accounts (whichever occurred first) during the quarter. Report items 18 through 22 net of any taxes withheld. – See Specific Instructions.</div> <div><div>18. Interest – Include interest on capital leases.<div>018</div></div><div>19. Royalties, license fees, and other fees for the use or sale of intangible property<div>019</div></div><div>20. Charges for the use of tangible property<div>020</div></div><div>21. Film and television tape rentals<div>021</div></div><div>22. Allocated expenses and sales of services (Also complete Part VII, item 69, annually)<div>022</div></div></div>					Part V CHANGE DURING THE QUARTER IN FOREIGN PARENT’S EQUITY IN U.S. AFFILIATE <div>Report transactions during the quarter by the foreign parent that changed its equity holdings in the U.S. affiliate. REPORT ALL AMOUNTS EXCEPT ITEM 32 AT THE TRANSACTION VALUE of the consideration given (received) by the foreign parent.</div> <div><div>• Transactions between foreign parent and U.S. affiliate – See Specific Instructions.</div><div>25. Increase in equity interest<div>026</div></div><div>26. Decrease in equity interest<div>027</div></div><div>• Transactions between foreign parent and a person other than U.S. affiliate – See Specific Instructions.</div><div>Acquisition by foreign parent of equity interest in U.S. affiliate from –<div>1</div></div><div>27. U.S. persons other than the U.S. affiliate<div>028</div></div><div>28. All foreign persons<div>029</div></div><div>Sale by foreign parent of equity interest in U.S. affiliate to –<div>1</div></div><div>29. U.S. persons other than the U.S. affiliate<div>030</div></div><div>30. All foreign persons<div>031</div></div><div>• Total change during quarter of foreign parent’s equity in U.S. affiliate</div><div>31. Transactions value – Equals sum of items 25, 27, and 28 minus sum of items 26, 29, and 30<div>032</div></div><div>32. Book value (approximate) that is equivalent to the transactions value reported in item 31 – See Specific Instructions.<div>033</div></div></div>									

Part VI

DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)

33. Does the U.S. affiliate (as consolidated) identified on page 1, item 2 of this form have direct transactions or accounts with foreign affiliates of the foreign parent identified on page 1, Item 4? – Mark (X) one.

043

1

1

☐ Yes – Complete this page. Do not duplicate amounts already reported on page 1, items 18 through 24.

1

2

☐ No

Report all direct transactions between the U.S. affiliate and FAFP (FAFP means, with reference to the reporting U.S. affiliate in item 2, (i) any foreign person proceeding up the foreign parent's ownership chain – **excluding** the foreign parent – which owns more than 50% of the entity below it up to and including that entity which is not owned more than 50% by another foreign person and (ii) any foreign entity proceeding down the ownership chain(s) of each of the entities listed above in (i), which is owned more than 50% by the entity above it). Do not include any direct transactions, accounts, or balances between the U.S. affiliate and the foreign parent – they **must** be reported in Parts III and IV. Do not net payables against receivables. In Section A, report payments and liabilities due to, and, in Section B, report receipts and receivables due from, FAFP by country. Enter only one foreign country per line. If more lines than provided are needed in order to list all countries, use additional copied sheets as necessary, properly identified with the name of the U.S. affiliate. A country should be reported separately if one item is \$500 thousand or more for that country. Countries for which all amounts are less than \$500 thousand may be combined on line 45, "Unallocated by country," for U.S. affiliates payments and liabilities and on line 58, "Unallocated by country," for U.S. affiliate's receipt and receivables. Please note: Amounts in column 8 should not include goods.

Report all amounts in thousands of U.S. dollars, as illustrated.

EXAMPLE: If amount is \$1,125,628,000.00 – Report as shown

Bil.

Mil.

Thous.

1

125

628

Country of foreign affiliate of foreign parent – Enter amounts of \$500 thousand or greater for all individual countries	BEA USE ONLY (1)	Current and long-term liabilities or receivables		Interest – Including interest on capital leases (4)	Royalties, license fees, and other fees for the use or sale of intangible property (5)	Charges for the use of tangible property (6)	Film and television tape rentals (7)	Allocated expenses and sales of services (8)												
		End-of-quarter balance (2)	Beginning-of-quarter balance (3)																	
Section A – U.S. AFFILIATE'S LIABILITIES AND PAYMENTS TO FAFP		Liabilities of U.S. affiliate TO FAFP			Payments or accruals, whichever occurred first, to FAFP (after deduction of U.S. tax withheld)															
		Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.				
34. Canada044	100	2			3			4			5			6			7			8
35. United Kingdom045	327	2			3			4			5			6			7			8
36. Netherlands046	319	2			3			4			5			6			7			8
37. Japan047	614	2			3			4			5			6			7			8
Other countries – Specify																				
38.048		2			3			4			5			6			7			8
39.049		2			3			4			5			6			7			8
40.050		2			3			4			5			6			7			8
41.051		2			3			4			5			6			7			8
42.052		2			3			4			5			6			7			8
43.053		2			3			4			5			6			7			8
44.054		2			3			4			5			6			7			8
45. Unallocated by country – Sum of amounts for each country for which each entry is less than \$500 thousand155	709	2			3			4			5			6			7			8
46. TOTAL – Sum of items 34 through 45156		2			3			4			5			6			7			8
Section B – U.S. AFFILIATE'S RECEIVABLES AND RECEIPTS FROM FAFP		Receivables of U.S. affiliate FROM FAFP (Note: Include CD's and other deposits of the U.S. affiliate held by the FAFP)			Receipts or accruals, whichever occurred first, from FAFP (after deduction of foreign tax withheld)															
		Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	
47. Canada157	100	2			3			4			5			6			7			8
48. United Kingdom158	327	2			3			4			5			6			7			8
49. Netherlands159	319	2			3			4			5			6			7			8
50. Japan160	614	2			3			4			5			6			7			8
Other countries – Specify																				
51.161		2			3			4			5			6			7			8
52.162		2			3			4			5			6			7			8
53.163		2			3			4			5			6			7			8
54.164		2			3			4			5			6			7			8
55.165		2			3			4			5			6			7			8
56.166		2			3			4			5			6			7			8
57.167		2			3			4			5			6			7			8
58. Unallocated by country – Sum of amounts for each country for which each entry is less than \$500 thousand268	709	2			3			4			5			6			7			8
59. TOTAL – Sum of items 47 through 58269		2			3			4			5			6			7			8

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Part VIIANNUAL INCOME, EQUITY POSITION, AND ALLOCATED EXPENSES AND SALES OF SERVICES – See **Specific Instructions**.

Complete this part once each year after audit.  
(Complete no later than the second report following the close of the calendar or fiscal year.)

60. U.S. affiliate’s calendar (or fiscal) year ending date

034

61. Foreign parent’s percentage of equity ownership interest in the U.S. affiliate at end of year – Enter to tenth of one percent.

035

Income statement items

62. Foreign parent’s direct equity in U.S. affiliate’s annual net income (loss) after provision for U.S. Federal, State, and local income taxes

036

63. Foreign parent’s share of certain realized and unrealized gains (losses), net of tax effect:  
a. Included in net income (item 62)

037

b. Not included in net income (item 62) but taken to other comprehensive income, excluding translation adjustment

038

64. Foreign parent’s share of translation adjustment – change in balance sheet account during the year

338

Owners’ equity items – foreign parent’s share

Incorporated affiliate only

65. Common and preferred stock and additional paid-in capital

039

66. Retained earnings (deficit)

040

67. Other equity accounts, including other comprehensive income – Specify

041

68. TOTAL – Sum of items 65, 66, and 67. For unincorporated U.S. affiliate – Enter foreign parent’s share of total owners’ equity

042

Payments and receipts of allocated expenses and sales of services

Report below, on an annual basis, the sum of item 22 for all 4 quarters of your fiscal year (revised as necessary) and, for this part only, transactions with foreign affiliates of foreign parent (FAFP), items 46, column (8) and 59, column (8) for all 4 quarters. Include (a) allocated expenses (such as R&D assessments) or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service and (b) payments or receipts for services that are separately billed and that would normally be included in sales or gross operating revenues of the seller of the services. Report amounts net of withholding tax. – See page 4, item 69, of BE-605 instructions.

69. Allocated expenses and sales of services – total for year (Sum of a. through g. below)

270

a. Insurance services

271

b. Financial services

272

c. Transportation

273

d. Computer and information services

274

e. Management and consulting services

275

f. Research, development and testing services

276

g. Other services – Specify type

277

CERTIFICATION – The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with the **Instructions**, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official’s signature

Print or type name and title

Date

May we use e-mail to correspond with you to discuss questions relating to this Form BE-605, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

804

1

Yes — If yes, please provide your e-mail address. →

2

No

CERTIFICATION OF EXEMPTION – Mark (X) below to indicate reason affiliate is exempt and complete the "Person to Consult" and "Certification" sections below on this form. See "Reporting Requirements" for determining exempt status.

EXEMPT STATUS – Mark (X) one:

A01

1

1

This U.S. affiliate is exempt because **each** of the three items listed below is equal to or less than \$30 million (positive or negative). Enter the amount for each of the three items – Data should be for the fully consolidated U.S. business enterprise and for, or as of the end of, the most recent financial **year** (use projections if annual data are unavailable).

Bil.

Mil.

Thous.

1

• Total assets – **Do not net out liabilities** . . . . .

A11

\$

• Sales or gross operating revenue, excluding sales taxes – **Do not give gross margin** . . . . .

A12

\$

• Net income (loss) after provision for U.S. income taxes . . . . .

A13

\$

The above data are for the 12-month period ended →

A14

Month

Day

Year

1

1

2

This U.S. affiliate is consolidated, merged, or reorganized into another U.S. affiliate. Complete the following:

• Name and BEA ID number\* of the directly foreign owned U.S. affiliate in the consolidated group

1

A21

\* If BEA ID number is not known, please provide contact information for the above company in the Remarks section below.

Month

Day

Year

1

• Date of change in status . . . . .

A22

1

3

This U.S. affiliate, as consolidated, is only indirectly foreign owned through another U.S. affiliate and has no direct transactions or accounts (debt balances) with the foreign parent(s) or any of its (their) foreign affiliates. **NOTE – If the other U.S. affiliate has a majority interest (greater than 50%) in this U.S. affiliate, this item does **not** apply. See Instructions on "Consolidated reporting by U.S. affiliate."**

Month

Day

Year

1

• In a prior quarter, the foreign parent’s **voting interest** in this U.S. business enterprise was either (a) sold to a U.S. person that is not a U.S. affiliate, (b) liquidated, or (c) diluted, so that the foreign parent’s voting interest is below 10%. Complete the following:

Month

Day

Year

1

• Date of change in status . . . . .

A31

• Approximate sale or liquidation value . . . . .

A32

\$

**NOTE – If this amount was not reported in Part V of a prior quarter’s Form BE-605, fill in Part V on page 1 of this form.**

• If sold, name of other U.S. person(s) to whom sold

1

A33

• If diluted, use "Remarks" section below to explain

1

5

Other – Use "Remarks" section below to specify and include reference to section of regulations or instructions on which claim is based.

A41

Remarks

1

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT – Enter name and address

Name

801

1

Address

TELEPHONE NUMBER

802

1

Area code

2

Number

3

Extension

FAX NUMBER

803

1

Area code

2

Number

805

1

E-mail address

804

1

Yes — If yes, please provide your e-mail address. →

2

No

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